



"The City with a Heart"

AB361

CORONAVIRUS COVID-19

On September 16, 2021, the Governor of California signed AB361, suspending certain provisions of the Ralph M. Brown Act in order to allow for local legislative bodies to conduct their meetings telephonically or by other electronic means. Pursuant to the CDC's social distancing guidelines which discourage large public gatherings, the City of San Bruno is now holding public meetings via Zoom.

If you would like to make a Public Comment on an item not on the agenda, or comment on a particular agenda item, please email egaribay-fernandes@sanbruno.ca.gov. Emails received before the special or regular meeting start time will be forwarded to the Committee members and will become part of the public record for that meeting. If emailed comments are received after the meeting start time, or after the meeting ends, they will be forwarded to the Committee members and filed with the agenda packet becoming part of the public record for that meeting.

Emails received will not be read aloud during the meeting.

Individuals who require special assistance of a disability-related modification or accommodation to participate in this meeting, or who have a disability and wish to request an alternative format for the agenda, agenda packet or other writings that may be distributed at the meeting, should contact Melissa Thurman, City Clerk 48 hours prior to the meeting at (650) 616-7070 or by email at mthurman@sanbruno.ca.gov. Notification in advance of the meeting will enable the City of San Bruno to make reasonable arrangements to ensure accessibility to this meeting, the materials related to it, and your ability to comment.

AGENDA

Citizens Revenue Measure Oversight Committee

January 12, 2022

5:30 PM

Zoom Meeting Details

<https://sanbruno-ca-gov.zoom.us/j/86718951074?pwd=L0dEcG0xZmR5N0ZHY0RnK3kreEFsdz09>

Webinar or Meeting ID: 867 1895 1074 (audio only)

Participant ID: #

Webinar or Meeting Password: 236731

Zoom Phone Line: 1-669-900-9128 (same webinar ID and password as above)

1. CALL TO ORDER

2. ROLL CALL

3. CONSENT CALENDAR

All items are considered routine or implement an earlier action and may be enacted by one motion; there will be no separate discussion unless requested.

a. Approval of Minutes – June 18 and September 8, 2021

4. **PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA**
5. **CONDUCT OF BUSINESS**
 - a. Receive Audited Financial Statements for the Measure G District Sales Tax Fund for Fiscal Year Ended June 30, 2021 and Updates on Appropriated Projects in FY 2021-22
6. **COMMENTS FROM MEMBERS**
7. **ADJOURNMENT** – Adjourn to the next regular meeting date, which is yet to be determined.



"The City with a Heart"

Vaughn Gregory, Chair
Anthony Clifford, Vice Chair
Frank Hedley, Member
John Marty, Member
John Seevers, Member

MINUTES
CITIZENS REVENUE MEASURE OVERSIGHT COMMITTEE
SPECIAL MEETING

June 18, 2021

1:00 p.m.

1. CALL TO ORDER

- 2. ROLL CALL** – Members present: Vaughn Gregory, Anthony Clifford, Frank Hedley, and John Marty. Member absent: John Seevers.

3. PUBLIC COMMENT ON ITEMS NOT ON AGENDA

There were no speakers during public comment.

4. CONDUCT OF BUSINESS

- a. Provide an Overview of the Citizen's Revenue Measure Oversight Committee Bylaws and Provide Feedback to Staff and the City Council Regarding the Allocation of Measure G Funds in the Proposed FY2021-22 Budget.

Jovan Grogan, City Manager and Finance Director, Qianyu Sun presented the report. Discussion item only. No motion taken.

M/S Hedley/Clifford to agree on partial of the recommendations in the proposed FY2021-22 budget, specifically to the allocations of Measure G district sales tax funds as follows: Yes to \$1,400,000 in CIP Street projects; Yes to pavement repair truck \$240,000; Yes to Citywide Wildfire Mitigation \$150,000; No to General Fund Transfer to Avoid Further cuts to fund Police, Fire and Park Maintenance \$600,000; No to Position Enhancements \$516,726; No to Downtown Streetscape Landscape Architectural \$300,000. Total FY2021-22 allocation of Measure G funds of \$1,790,000. **Motion carried unanimously by roll call vote.**

5. ADJOURNMENT:

The next Regular Citizens Revenue Measure Oversight Committee will be held January 11, 2022 at 5:30pm.

The meeting minutes were prepared by Esther Garibay-Fernandes, Financial Services Manager for consideration of approval at the meeting scheduled on January 11, 2022, or any special meeting held before that date.

Citizens Revenue Measure Oversight Committee – Minutes

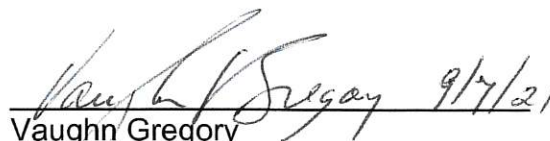
June 21, 2022

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6/23/21

Esther Garibay-Fernandes
Financial Services Manager



Vaughn Gregory
Chair



"The City with a Heart"

Vaughn Gregory, Chair
Anthony Clifford, Vice Chair
Jim Evangelist, Member
Ariella Fioranelli, Member
Frank Hedley, Member
John Marty, Member
John Seevers, Member

MINUTES
CITIZENS REVENUE MEASURE OVERSIGHT COMMITTEE
SPECIAL MEETING
September 8, 2021
5:00 p.m.

1. CALL TO ORDER

- 2. ROLL CALL** – Members present: Anthony Clifford, Jim Evangelist, Ariella Fioranelli, Vaughn Gregory, Frank Hedley, John Marty, and John Seevers.

3. PUBLIC COMMENT ON ITEMS NOT ON AGENDA

There were no speakers during public comment.

4. CONDUCT OF BUSINESS

- a. Receive an Update on Measure G Revenue Projections and Remaining Fund Balance.

Jovan Grogan, City Manager presented the report. **Discussion item only. No motion taken.**

- b. Receive a Presentation on Citywide Road Projects and Discuss Measure G Roadway Funding

Hae Won Ritchie, Interim Public Works Director presented the report. **Discussion item only. No motion taken.**

- c. Discuss Allocation of \$300,000 Measure G Funds to Landscape Architectural Services.

Ann Mottola, Community Services Director presented the report.

M/S Hedley/Clifford to deny the allocation of \$300,000 Measure G funds to Landscape Architectural Services. **Motion carried unanimously by roll call vote.**

5. ADJOURNMENT:

The next Regular Citizens Revenue Measure Oversight Committee will be held January 11, 2022 at 5:30pm.

Citizens Revenue Measure Oversight Committee – Minutes

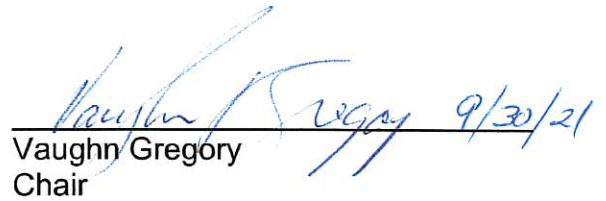
September 8, 2021

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The meeting minutes were prepared by Esther Garibay-Fernandes, Financial Services Manager for consideration of approval at the meeting scheduled on January 11, 2022, or any special meeting held before that date.



Esther Garibay-Fernandes
Financial Services Manager



Vaughn Gregory
Chair



Citizens Revenue Measure Oversight Committee Agenda Item Staff Report

CITY OF SAN BRUNO

DATE: January 12, 2022

TO: Citizens Revenue Measure Oversight Committee

FROM: Qianyu Sun, Director

PREPARED BY: Qianyu Sun, Director

SUBJECT: Receive Audited Financial Statements for the Measure G District Sales Tax Fund for Fiscal Year Ended June 30, 2021 and Updates on Appropriated Projects in FY 2021-22

BACKGROUND:

Measure G, the San Bruno Street Repair/Local City Services Measure, was approved by voters on November 5, 2019. The district sales tax became effective in April 2020 and the City received a full year revenue in FY 2020-21. The City's independent auditor, Maze & Associates, completed the audit of the City's financial statements, including the Measure G District Sales Tax Fund, for the fiscal year ended June 30, 2021.

The Citizen's Revenue Measure Oversight Committee ("Committee") is empowered by its bylaws to "annually review and provide a summary report to the City Council regarding the City's audit of the revenue collected by the tax and the expenditures made in connection with such revenues."

DISCUSSION:

Financial Highlights

The Measure G district sales tax is a general tax which means that the revenues must support general governmental purposes and the revenues cannot be restricted to certain prescribed purposes. As presented in the Annual Comprehensive Financial Statements, Measure G is classified as a general fund. The City does not commingle Measure G Fund with other general operating and reserve funds. Revenues are recorded as collected for the fiscal period. Outflows from the fund are recorded as transfers out as appropriated by the Committee and the City Council. The table below summarizes Measure G Fund in FY 2020-21:

FY 2020-21	
Beginning fund balance	\$ 493,305
Revenue received	3,282,557
Transfers in/(outs)	(2,555,000)
Ending fund balance	\$ 1,218,862

Update on Appropriated Projected in FY 2021-22

The Committee appropriated \$1,790,000 for several projects in FY 2021-22. Status update on each project is provided below:

- **Street CIP Projects (\$1.4 million)** – The appropriation was allocated to sidewalk repairs, slurry seal, streetlight pole replacements and pedestrian safety and traffic calming program.

Projects	Status Update
Sidewalk repairs	Contract was executed and construction is anticipated to begin around February and March.
Slurry seal	90% design is completed.
Streetlight pole replacements	Contract has been awarded.
Pedestrian safety and traffic calming	Negotiation with consultants is underway for the feasibility analysis and design.

- **Pavement Repair Truck (\$240,000)** – Requisition was made and a purchase order to PB Loader Corporation has been issued.
- **Citywide Wildfire Mitigation (\$150,000)** – In collaboration with the San Mateo County Parks Department, the Fire Department has been trimming overgrowth of trees along the Crystal Springs Road. Additionally, the Fire Department is developing a solicitation for contractors to perform vegetation clearance on City opened property prioritized by fire threat.

FISCAL IMPACT:

There is no fiscal impact to this action.

ENVIRONMENTAL IMPACT:

There is no environmental impact for this item.

RECOMMENDATION: Receive audited financial statements for the Measure G District Sales Tax Fund for fiscal year ended June 30, 2021 and updates on appropriated projects in FY 2021-22.

ALTERNATIVES:

None

ATTACHMENTS:

1. Audited Financial Statements for the Fiscal Year Ending June 30, 2021

CITY OF SAN BRUNO
Combining Balance Sheet
General Fund
June 30, 2021

	General Fund Operating and Reserves	Measure G	General Fund Totals
ASSETS			
Cash and investments	\$21,369,395	\$518,801	\$21,888,196
Cash and investments with fiscal agent	50,496		50,496
Receivables:			
Taxes	5,461,496	700,061	6,161,557
Interest	137,168		137,168
Loans	775,862		775,862
Other	1,407,317		1,407,317
Prepaid items			
Interfund balances	27,135		27,135
Advances to other funds	14,415,651		14,415,651
Total assets	\$43,644,520	\$1,218,862	\$44,863,382
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$5,117,831		\$5,117,831
Due to other funds			
Other liability	3,504,872		3,504,872
Unearned revenue	859,418		859,418
Total liabilities	9,482,121		9,482,121
Fund balances:			
Nonspendable			
Restricted			
Committed			
Assigned	30,408,528		30,408,528
Unassigned	3,753,871	\$1,218,862	4,972,733
Total fund balances	34,162,399	1,218,862	35,381,261
Total liabilities, deferred inflows of resources and fund balances	\$43,644,520	\$1,218,862	\$44,863,382

CITY OF SAN BRUNO
Combining Schedule of Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund
For the year ended June 30, 2021

	General Fund Operating and Reserves	Measure G	Intra-Fund Transactions Elimination	General Fund Totals
REVENUES:				
Taxes	\$30,800,734	\$3,280,557		\$34,081,291
Licenses and permits	4,914,700			4,914,700
Intergovernmental	4,755,748			4,755,748
Charges for services	2,093,216			2,093,216
Fines and forfeitures	722,685			722,685
Use of money and property	(347,948)			(347,948)
Other revenues	9,964,869			9,964,869
Total revenues	52,904,004	3,280,557		56,184,561
EXPENDITURES:				
Current:				
General government	7,012,591			7,012,591
Public safety	28,143,174			28,143,174
Public works	1,540,457			1,540,457
Streets	1,570,931			1,570,931
Parks and recreation	4,645,159			4,645,159
Library	1,930,827			1,930,827
Community and economic development	2,516,995			2,516,995
Capital outlay	800,041			800,041
Total expenditures	48,160,175			48,160,175
REVENUES OVER (UNDER)				
EXPENDITURES	4,743,829	3,280,557		8,024,386
OTHER FINANCING SOURCES (USES):				
Transfers in	5,288,051		(\$2,150,000)	3,138,051
Transfers out	(2,740,999)	(2,555,000)	2,150,000	(3,145,999)
Total other financing sources (uses)	2,547,052	(2,555,000)		(7,948)
Net change in fund balances	7,290,881	725,557		8,016,438
FUND BALANCES:				
Beginning of year	26,871,518	493,305		27,364,823
End of year	\$34,162,399	\$1,218,862		\$35,381,261

CITY OF SAN BRUNO
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual - General Fund
 For the year ended June 30, 2021

	General Fund Operating and Reserves			
	Original Budget	Final Budget	Actual	Variance
REVENUES:				
Taxes	\$24,808,435	\$26,472,968	\$30,800,734	\$4,327,766
Licenses and permits	4,267,477	4,942,887	4,914,700	(28,187)
Intergovernmental	5,134,141	4,621,728	4,755,748	134,020
Charges for services	2,818,072	1,909,176	2,093,216	184,040
Fines and forfeitures	1,049,200	1,049,200	722,685	(326,515)
Use of money and property	777,520	777,520	(347,948)	(1,125,468)
Other revenues	4,840,318	9,315,355	9,964,869	649,514
Total revenues	43,695,163	49,088,834	52,904,004	3,815,170
EXPENDITURES:				
Current:				
General government	6,171,897	6,851,656	7,012,591	(160,935)
Public safety	28,186,117	28,716,660	28,143,174	573,486
Public works	1,252,093	1,537,934	1,540,457	(2,523)
Streets	2,051,197	2,028,381	1,570,931	457,450
Parks and recreation	6,008,640	4,783,934	4,645,159	138,775
Library	2,070,741	1,942,291	1,930,827	11,464
Community and economic development	2,506,727	3,057,510	2,516,995	540,515
Capital outlay	355,735	848,615	800,041	48,574
Total expenditures	48,603,147	49,766,981	48,160,175	1,606,806
REVENUES OVER (UNDER) EXPENDITURES	(4,907,984)	(678,147)	4,743,829	5,421,976
OTHER FINANCING SOURCES (USES):				
Transfers in	5,300,524	5,331,276	5,288,051	(43,225)
Transfers out	(2,271,681)	(2,661,681)	(2,740,999)	(79,318)
Total other financing sources (uses)	3,028,843	2,669,595	2,547,052	(122,543)
Net change in fund balances	(1,879,141)	1,991,448	7,290,881	5,299,433
FUND BALANCES:				
Beginning of year	26,871,518	26,871,518	26,871,518	
End of year	<u>\$24,992,377</u>	<u>\$28,862,966</u>	<u>\$34,162,399</u>	<u>\$5,299,433</u>

Measure G				Intrafund Eliminations	General Fund Totals			
Original Budget	Final Budget	Actual	Variance	Actual	Original Budget	Final Budget	Actual	Variance
\$2,911,017	\$2,911,017	\$3,280,557	\$369,540		\$27,719,452	\$29,383,985	\$34,081,291	\$4,697,306
					4,267,477	4,942,887	4,914,700	(28,187)
					5,134,141	4,621,728	4,755,748	134,020
					2,818,072	1,909,176	2,093,216	184,040
					1,049,200	1,049,200	722,685	(326,515)
					777,520	777,520	(347,948)	(1,125,468)
					4,840,318	9,315,355	9,964,869	649,514
2,911,017	2,911,017	3,280,557	369,540		46,606,180	51,999,851	56,184,561	4,184,710
					6,171,897	6,851,656	7,012,591	(160,935)
					28,186,117	28,716,660	28,143,174	573,486
					1,252,093	1,537,934	1,540,457	(2,523)
					2,051,197	2,028,381	1,570,931	457,450
					6,008,640	4,783,934	4,645,159	138,775
					2,070,741	1,942,291	1,930,827	11,464
					2,506,727	3,057,510	2,516,995	540,515
					355,735	848,615	800,041	48,574
					48,603,147	49,766,981	48,160,175	1,606,806
2,911,017	2,911,017	3,280,557	369,540		(1,996,967)	2,232,870	8,024,386	5,791,516
(2,555,000)	(2,555,000)	(2,555,000)		(\$2,150,000)	3,150,524	3,181,276	3,138,051	(43,225)
				2,150,000	(2,676,681)	(3,066,681)	(3,145,999)	(79,318)
(2,555,000)	(2,555,000)	(2,555,000)			473,843	114,595	(7,948)	(122,543)
356,017	356,017	725,557	369,540		(1,523,124)	2,347,465	8,016,438	5,668,973
	493,305	493,305			26,871,518	27,364,823	27,364,823	
\$356,017	\$849,322	\$1,218,862	\$369,540		\$25,348,394	\$29,712,288	\$35,381,261	\$5,668,973